



Application for Abatement of Interest

FORM
21A

• Complete separate application for each assessment

PLEASE DO NOT WRITE IN THIS SPACE

Nebraska Identification Number as it appears on your return

Social Security Number (Individual Income Tax)

Tax Period for Which Interest Was Assessed

Amount of Interest Assessed
\$

NAME AND LOCATION ADDRESS

Name

Street Address

City

State

Zip Code

NAME AND MAILING ADDRESS

Name

Street or Other Mailing Address

City

State

Zip Code

• A request for abatement of interest will not be considered until the tax has been paid.

Interest can be abated on these tax programs only: (Check one)

- ☐ Individual Income Tax ☐ Fiduciary Income Tax ☐ Partnership Income Tax
☐ Corporation Income Tax ☐ Withholding Tax ☐ Motor Fuels

Interest can be abated for one of the following reasons only. Please check the box that applies to your situation.

- ☐ Interest is due to an error or unreasonable delay by the Nebraska Department of Revenue. (Provide explanation.)
☐ Interest is due to erroneous written advice by the Nebraska Department of Revenue when the advice was a direct response to a request from the taxpayer and the taxpayer reasonably relied upon the advice. (Attach copy of written advice.)
☐ Interest is due on an amount that was previously refunded without payment of interest. Interest can be abated up to the date the previous refund was issued. (This reason does not apply to Motor Fuels.)
☐ Interest is due because of an amount erroneously refunded (the taxpayer did not request the refund and it was not caused by information provided by the taxpayer). Interest may be abated for the first ninety days after the refund was issued.
☐ Interest on the related federal amount was abated by the Internal Revenue Service. (Attach copy of federal document showing abatement.) (This reason does not apply to Motor Fuels.)

EXPLANATION:

Under penalties of law, I declare that, as taxpayer or preparer, I have examined this application, and to the best of my knowledge and belief, it is correct and complete.

sign
here

Signature of Owner, Partner, Member, Corporate Officer, or Person Authorized by Attached Power of Attorney

Signature of Preparer Other Than Taxpayer

Title

Date

Address

Date

FOR NEBRASKA DEPARTMENT OF REVENUE USE ONLY

Interest Assessed \$

COMMENTS:

Interest Abated \$

Remaining Interest \$

Tran Code

Amount

Interest

Line #

Line #

Authorized Signature

Date

Mail this application to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 94818, LINCOLN, NE 68509-4818**

(When action is completed, a copy will be returned to you.)

NEBRASKA DEPARTMENT OF REVENUE – White and Yellow Copies

TAXPAYER – Pink Copy

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